

Changes in Existing Law Made by the Bill, As Reported

In compliance with clause 3 of Rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, existing law in which no change is proposed is shown in roman):

AN ACT

To provide for continuing payment of pay and allowances of personnel of the Army, Navy, Marine Corps, and Coast Guard, including the retired and Reserve components thereof; the Coast and Geodetic Survey and the Public Health Service, and civilian employees of the executive departments, independent establishments, and agencies, during periods of absence from post of duty, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of this Act--

(a) the term "person" means (1) commissioned officer, warrant officer, enlisted person (including persons selected under the Selective Training and Service Act, as amended), member of the Army or Navy Nurse Corps (female), wherever serving; (2) commissioned officer of the Coast and Geodetic Survey or the Public Health Service; and (3) /

a member of the uniformed services as defined in section 102

(a) and (b) of the Career Compensation Act of 1949, as amended

(37 U.S.C. 231 (a) and (b); and (2) Civilian officers and employees of the departments, exclusive of part time or intermittent employees or native labor casually hired on an hourly or per diem basis, who are citizens or nationals of the United States, or who are aliens who have been admitted to the United States for permanent residence, except that the following categories of civilian officers and employees shall be covered only upon a determination by the head of the department concerned that such status is the proximate result of employment by the department:

(i) persons who enter any status listed in section 2 of this Act within the continental limits of the United States and

(ii) persons who enter any status listed in section 2 of this Act who are residents at or in the vicinity of their places of employment in the Territories and possessions or in foreign countries and who were not living there solely as a result of their employment.

(b) the term "active service" means active service in the Army, Navy, Air Force, Marine Corps, and Coast Guard of the United States, including active Federal service performed by personnel of the retired and reserve components of these forces, the Coast and Geodetic Survey, the Public Health Service, and active Federal service performed by the

civilian officers and employees defined in paragraph (a)(3)/ paragraph (a)(2) above;

(c) the term "dependent" as used in this Act includes a lawful wife, unmarried child under twenty-one years of age. It includes also a dependent mother, father, or unmarried dependent stepchild or adopted child under twenty-one years of age, or such dependent as has been designated in official records, or an individual determined to be dependent by the head of the department concerned, or subordinate designated by him;

(d) the term "department" including such term when used in the amendment made by section 16, means any executive department, independent establishment, or agency (including corporations) in the executive branch of the Federal Government.

Sec. 2. Any person who is in the active service, or is performing full-time training duty, other full-time duty, or inactive duty training and who is officially determined to be absent in a status of missing, missing in action, interned in a foreign country, captured by a hostile force, beleaguered by a hostile force, /or/ besieged by a hostile force, or detained in a foreign country against his will shall, for the period he is officially carried or determined to be in any such status, be entitled to receive or to have credited to his account the same basic pay, special pay, incentive pay, basic allowance for quarters, basic allowance for subsistence, and station per diem allowances

for not to exceed ninety days, to which he was entitled at the beginning of such period of absence or may become entitled thereafter, except that the pay and allowances for a person who is performing full-time training duty or other full-time duty without pay, or inactive duty training with or without pay, shall be that to which he would have been entitled if he had been performing full-time active duty with pay, and entitlement to pay and allowances shall terminate upon the date of receipt by the department concerned of evidence that the person is dead or upon the date of death prescribed or determined under provisions of section 5 of this Act. Such entitlement to pay and allowances shall not terminate upon the expiration of a term of service or employment during absence and, in case of death during absence, shall not terminate earlier than the dates herein prescribed. There shall be no entitlement to pay and allowances for any period during which such person may be officially determined absent from his post of duty without authority and he shall be indebted to the Government for any payments from amounts credited to his account for such period. Persons performing full-time training duty, or inactive duty training shall be entitled to the benefits of this section only when such persons are officially determined to be absent in a status of missing, missing in action, interned in a foreign country, captured by a hostile force, beleaguered by a hostile force, /or/ beseiged by a hostile force, or detained in a foreign country

against their will as a result of the performance of prescribed duty ordered by competent authority.

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Sec. 5. When the twelve months' period from date of commencement of absence is about to expire in any case of a person missing or missing in action/ entitled under section 2 of this Act to receive or be credited with pay and allowances and no official report of death or of being a prisoner or of being interned/ the circumstances of the continued absence has been received, the head of the department concerned shall cause a full review of the case to be made. Following such review and when the twelve months' absence shall have expired, or following any subsequent review of the case which shall be made whenever warranted by information received or other circumstances, the head of the department concerned is authorized to direct the continuance of the person's missing status, if the person may reasonably be presumed to be living, or is authorized to make a finding of death. When a finding of death is made it shall include the date upon which death shall be presumed to have occurred for the purposes of termination of crediting pay and allowances, settlements of accounts, and payments of death gratuities and such date shall be the day following the day of expiration of an absence of twelve months, or in cases in which the missing status shall have been continued as hereinbefore authorized, a day to be determined by the head of the department.

Sec. 6. When it is officially reported by the head of the department concerned that a person missing under the conditions specified in section 2 of this Act is alive and in the hands of a hostile force or is interned in a foreign country, the payments authorized by section 3 of this Act are, subject to the provisions of section 2 of this Act, authorized to be made for a period not to extend beyond the date of the receipt by the head of the department concerned of evidence that the missing person is dead or has returned to the controllable jurisdiction of the department concerned. When a person missing or missing in action under the conditions specified in section 2 of this Act is continued in a missing status under section 5 of this Act, such person shall continue to be entitled to have pay and allowances credited as provided in section 2 of this Act and payments of allotments, as provided in section 3 of this Act, are authorized to be continued, increased, or initiated.

Sec. 7. The head of the department concerned is authorized to direct the payment of new allotments from the pay of persons in active service (other than persons entitled under section 2 or section 14 of this Act to receive pay and allowances) to increase or decrease the amount of any allotment heretofore or hereafter made by such persons and to continue payment of any allotments of such person which may have expired in November 1941 and any month subsequent thereto, with or without the consent of such person.

subject in all cases to termination by specific request of such persons, whenever in the judgment of the head of the department such action is considered essential for the well-being and protection of dependents of persons in active service.

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Sec. 10. The determination of the fact of dependency under the provisions of this Act, the determination of the fact of dependency for the purpose of payment of all six months' death gratuities as authorized by law, and the determination of the fact of dependency under the provisions of any and all other laws providing for the payment of pay, allowances, or other emoluments to enlisted personnel in the Army, Navy, Air Force, Marine Corps, and Coast Guard of the United States where such payments are contingent upon dependency, shall be made by the head of the department concerned, or by such subordinate as he may designate, and any such determination so made shall be final and conclusive.

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Sec. 12. The dependents and household and personal effects of any person in active service (without regard to ~~any~~ grade) who is officially reported as dead, injured, missing for a period of thirty days or more, interned in a foreign country, or captured by a hostile force absent for

a period of thirty days or more in any status listed in section 2 of this Act. may be moved (including packing, crating, drayage, temporary storage, and unpacking of household and personal effects) to the official residence of record for any such person or to the residence of his dependent, next of kin, or other person entitled to receive custody of the effects in accordance with regulations issued by the head of the department concerned; or, upon application if injured, to such other location as may be determined in advance or subsequently approved by the head of the department concerned or by such person as he may designate. When the head of the department concerned determines that an emergency exists and that such sale would be in the best interests of the Government, he may provide for the disposition of the effect of the person by public or private sale. Prior to any such sale, and if practicable, a reasonable effort shall be made to determine the desires of the interested persons. The net proceeds received from such sale shall be transmitted to the owner or to the other persons in accordance with regulations issued by head of the dpeartment concerned; but if there be no such persons or if such persons or their addresses are not ascertainable within one year from the date of sale, the net proceeds may be covered into the Treasury as miscellaneous receipts. Claims for net proceeds which are covered into the Treasury under the authority of this section may be filed with the General Accounting Office by the rightful owners, their heirs or next of kin, or their legal representatives at any time prior to the

expiration of five years from the date the proceeds are covered into the Treasury; and, if so filed, the General Accounting Office shall allow or disallow the claim. When such claim is allowed it shall be paid from the appropriation for refunding moneys erroneously received and covered. If claims are not filed prior to the expiration of five years from the date the proceeds are covered into the Treasury, they shall be barred from being acted on by the courts or the General Accounting Office. The provisions of this section do not amend or repeal the Federal Tort Claims Act (60 Stat. 842-847), as amended; sections 2575, 2733, 4712, 4713, 6522, 9712, 9713, title 10, United States Code; or section 507, title 14, United States Code. The head of the department concerned is authorized to store the household and personal effects of the person until such time as proper disposition can be made. The cost of such storage and transportation, including packing, crating, drayage, temporary storage, and unpacking of household and personal effects, shall be charged against appropriations currently available. In lieu of transportation authorized by this section for dependents, the head of the department concerned may authorize the payment in money of amounts equal to such commercial transportation costs or a monetary allowance in lieu of transportation as authorized by law for the whole or such part of travel for which transportation in kind is not furnished, when such travel shall have been completed. When the person

is in an "injured" status, the movement of dependents or household and personal effects provided for herein may be authorized only in cases where the anticipated period of hospitalization or treatment will be of prolonged duration. No transportation shall be authorized pursuant to this section upon application by dependents unless a reasonable relationship exists between the condition and circumstances of the dependents and the destination to which transportation is requested. Beginning June 25, 1950, and for the purposes of this section only, the terms "household and personal effects" and "household effects" may include, in addition to other authorized weight allowances, not to exceed one privately owned motor vehicle, shipment of which at Government expense is authorized in those cases where the vehicle is located outside the continental limits of the United States or in Alaska.

Sec. 13. Notwithstanding any other provision of law, in the case of any taxable year beginning after December 31, 1940, in Federal income tax return of, or payment of any Federal income tax by--

/ (a) / any individual in the military or naval forces of the United States, /

(1) a member of the uniformed services as defined in
section 102(a) and (b) of the Career Compensation Act of 1949,

(37 U. S. C. 231(a) and (b)); or

/ (b) / (2) any civilian officer or employee of any / department who at the any such return or payment would otherwise become due, is a prisoner

of war or is otherwise detained by any foreign government with which the United States is at war, or/ department;

/ (c) any individual in the military or naval forces of the United States serving on sea duty or outside the continental United States/
who, at the time any such return or payment would otherwise become due,
is absent from his duty station under the conditions specified in section 2
of this Act, shall become due until /one/ the earlier of the following
/dates, which ever is the earliest:/ dates--

/ (1) (A) the fifteenth day of the third month in which he /ceases/
ceased (except by reason of death or incompetency) to be /a prisoner
of war, or to be detained by any foreign government with which the United
States is at war, or to be a member of the military or naval forces of the
United States serving on sea duty or outside the continental United States
as the case may be/ absent from his duty station under the conditions
specified in section 2 of this Act unless /prior to/ before the expiration
of /such/ that fifteenth day he again is /a prisoner of war, or is detained
by any foreign government with which the United States is at war, or is a
member of the military or naval forces of the United States serving on sea
duty or outside the continental United States/ absent from his duty station
under the conditions specified in section 2 of this Act; or

/ (2) December 31, 1947; or/

/3/ (B) the fifteenth day of the third month following the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

Such due date is prescribed subject to the power of the Commissioner of Internal Revenue Secretary of the Treasury of his delegate to extend the time for filing such or paying such tax, as in other cases, and to assess and collect the tax as provided in sections 146, 273, and 274/ 6851, 6861, and 6871 of the Internal Revenue Code of 1954 in cases in which such assessment or collection is jeopardized and in cases of bankruptcy or receivership. For the purpose of this section, the term "continental United States" means the States and the District of Columbia, and the terms "individual" or "member" of the military or naval forces of the United States means any person in the Army of the United States, the United States Navy, the Marine Corps, the Army or Navy Nurse Corps (female), the Coast Guard, the Coast and Geodetic Survey or the Public Health Service.